

ST. LUCIE COUNTY FUND DEFINITIONS

FUND DEFINITIONS:

An independent fiscal and accounting entity consisting of a self-balancing set of accounts for recording cash and/or other assets together with related liabilities, reserves, and equities segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with certain defined regulations, restrictions, and limitations.

GOVERNMENTAL FUND TYPES:

These are funds through which most governmental functions typically are financed.

001 GENERAL FUND

To account for all financial resources except those required to be accounted for in another fund. Most government entities maintain a General Fund.

101-199 SPECIAL REVENUE FUNDS

To account for the proceeds of specific revenue sources which are restricted to expenditures for a specific purpose other than debt service or capital projects.

201-299 DEBT SERVICE FUNDS

To account for financial resources that are restricted, committed, or assigned to expenditure for principal and interest.

301-399 CAPITAL PROJECT FUNDS

To account for financial resources that are restricted, committed, or assigned to expenditure for capital outlays.

PROPRIETARY FUNDS:

These funds are used to account for government activities that are similar to a business.

401-499 ENTERPRISE FUNDS

To account for the operations (a) that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes

501-599 INTERNAL SERVICE FUNDS

To account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit, or to other governmental units, on a cost-reimbursement basis

FIDUCIARY FUNDS:

These are funds held in trust by government for the benefit of individuals or other entities.

601-699 TRUST AND AGENCY FUNDS

To account for assets held by a government in a purely custodial capacity.

Source: State of Florida, Uniform Accounting System Manual, 2011 Edition.

**ST. LUCIE COUNTY
FUND DESCRIPTIONS**

FUND	FL STATUTE	SOURCES AND USES
<u>GENERAL FUND</u>		
001 GENERAL FUND	129.02 (1) F.S.	REV: Ad Valorem Taxes, Sales Tax, Licenses, Racing Tax, User fees, "General" revenue EXP: Parks & Recreation Services, Central Services, Health Services, Administrative, Property Appraiser, Tax Collector, Clerk to Board, Supervisor of Elections, General ,
<u>SPECIAL REVENUE FUNDS</u>		
101 TRANSPORTATION TRUST	129.02 (2) F.S.	REV: Gas Taxes, Franchise Fees, Impact Fees, Mobile Home EXP: Capital Transportation Projects, Road & Bridge, Engineering, Public Works Administration
102 UNINCORPORATED SERVICES	129.01 (2) F.S.	REV: Ad Valorem Taxes, Fees, Fines EXP: Planning, Eco. Dev., Building & Zoning, Code Compliance, Comm Dev. Admin, Animal Control, Stormwater Drainage, Urban Forester
103 LAW ENFORCEMENT MSTU	129.01 (2) F.S.	REV: Ad Valorem EXP: Transfer to fund 107 for Unincorporated Area Road Patrol
104 GRANTS & DONATIONS	129.01 (2) F.S.	REV: Grants EXP: Grant Projects
105 STATE LIBRARY GRANT	129.01 (2) F.S.	REV: State Library Grant, Donations EXP: Library
107 FINE & FORFEITURE FUND	129.02 (3) F.S.	REV: Ad Valorem Taxes, Fines, E911 Fee EXP: Sheriff, Judicial, Central Communications, Central Services (Jail & Judicial Maintenance)
109 DRUG ABUSE TRUST FUND	129.01 (2) F.S.	REV: Fees EXP: Drug Abuse Programs
111-139 SPECIAL DISTRICTS, MSBU's, MSTU's	129.01 (2) F.S.	REV: Ad Valorem Taxes, Special Assessments EXP: Street Lights, Road/Drainage Improvements to special districts
140 PORT & AIRPORT FUNDS	129.01 (2) F.S.	REV: FAA Grants, FDOT Grants, Ad Valorem Taxes, Airport Operating Revenue EXP: Airport Expansion, Port Improvement, Airport & Port operations
142 PORT MSBU	129.01 (2) F.S.	REV: Special Assessments EXP: Port Development

**ST. LUCIE COUNTY
FUND DESCRIPTIONS**

FUND	FL STATUTE	SOURCES AND USES
145-146 MOSQUITO CONTROL DISTRICT	129.02 (6) F.S.	REV: Ad Valorem Taxes, State Allocation, Grants EXP: Mosquito Control
150 IMPACT FEES	129.01 (2) F.S.	REV: Impact Fees EXP: Administration Operations
160 RAD PLAN MAINTENANCE	129.01 (2) F.S.	REV: FPL/State Grant EXP: Radiological Planning and Exercises
162 TOURISM DEV - 5TH CENT	129.01 (2) F.S.	REV: Tourism Dev- 5th Cent EXP: Sports Complex Parks and Recreation Improvements
170 COURT FACILITIES FUND	129.01 (2) F.S.	REV: Court Fees EXP: Judicial Maintenance & Capital
171 COURT FACILITIES FUND - COURT	129.01 (2) F.S.	REV: Court Filing Charges and Court Loses EXP: Construction, operation and maintenance of court facilities
181 HOUSING AUTHORITY	129.01 (2) F.S.	REV: Residual Funds from Loan program EXP: St. Lucie County Housing Authority
182 ENVIRONMENTAL LAND ACQ.	129.01 (2) F.S.	REV: Ad Valorem Taxes EXP: Environmental Land Acquisition
183 COURT ADMINISTRATOR	129.01 (2) F.S.	REV: Transfer from Fine & Forfeiture (107), Grants, Circuit EXP: Court Administrator, Mediation
184 EROSION OPERATING FUND	129.02 (6) F.S.	REV: Ad Valorem Taxes EXP: Erosion Control Operations, Maintenance, Construction
185 HOUSING ASSISTANCE (SHIP)	129.01 (2) F.S.	REV: Grants EXP: Housing Assistance Program
187 BOATING IMPROVEMENT PROJECTS	129.01 (2) F.S.	REV: Vessel Fees EXP: Interest on Projects
188 BLUEFIELD RANCH IMPROVEMENTS	129.01 (2) F.S.	REV: Private Contributions and Campsite User Fees EXP: Bluefield Ranch Property Management and Restoration
190 SPORTS COMPLEX	129.01 (2) F.S.	REV: Sports Complex operating revenues, 2-cent Tourism Tax (transfer from Fund 610) EXP: Sports Complex operations, maintenance, and payment to SLW
191 SLC SUSTAINABILITY DISTRICT	129.01 (2) F.S.	REV: Bond Proceeds, Special Assessments EXP: Sustainability and renewable energy improvement operations

**ST. LUCIE COUNTY
FUND DESCRIPTIONS**

FUND	FL STATUTE	SOURCES AND USES
<u>DEBT SERVICE FUNDS</u>		
201-298 INTEREST & SINKING FUNDS	129.02 (5) F.S.	REV: Ad Valorem Taxes, State Revenue Sharing, Special Assessments EXP: Debt Service on Bonds
<u>CAPITAL PROJECT FUNDS</u>		
310 IMPACT FEES FUND	129.02 (4) F.S.	REV: Impact Fees EXP: Parks, Libraries, Public Building and Correctional Building
315 COUNTY BUILDING FUND	129.02 (4) F.S.	REV: Cash Balance from Bond Proceeds EXP: Sheriff's Administration Bldg, ADA Improvements, Capital projects as approved by BOCC
316 COUNTY/TRANSPORTATION CAPITAL	129.02 (4) F.S.	REV: Franchise Fees, Gas taxes EXP: Capital Transportation Projects, Parks Capital Projects, Capital projects as approved by BOCC
317 COUNTY CAPITAL - STATE REV SHARE	129.02 (4) F.S.	REV: State Revenue Sharing EXP: Clerk of Courts Bldg, Judicial A/C Chiller & Land and Capital Improvements
318 COUNTY CAPITAL - TRANSPORTATION	129.02 (4) F.S.	REV: Bond Proceeds EXP: Transportation Capital
320 Jail Security Upgrade	129.02 (4) F.S.	REV: Proceeds From Refunding-Principal EXP: Rock Rd Correction Center - Upgrade Security Sys
321 CAPITAL IMP REV BOND 2015	129.02 (4) F.S.	REV: Bond Proceeds EXP: Tax Collector Building
322 Energy Efficiency FPL 2015	129.02 (4) F.S.	REV: Capital Lease Proceeds EXP: Energy Efficiency (ALL) FPL 2016
330-339 CAPITAL MSBU FUNDS	129.02 (4) F.S.	REV: Bond Proceeds, Special Assessments EXP: MSBU Capital costs
362 SPORT COMPLEX IMPROVEMENT	129.02 (4) F.S.	REV: Cash Balance from Bond Proceeds EXP: Sports Complex improvements
370 MSBU INHOUSE FINANCING	129.02 (4) F.S.	REV: Transportation Trust Fund EXP: Assessment Proceeds from Property Owners
382 ENVIRONMENTAL LAND	129.02 (4) F.S.	REV: Bond Proceeds

**ST. LUCIE COUNTY
FUND DESCRIPTIONS**

FUND	FL STATUTE	SOURCES AND USES
		EXP: Environmental Land Acquisition
389-399 CAPITAL MSBU FUNDS	129.02 (4) F.S.	REV: Bond Proceeds, Special Assessments EXP: MSBU Capital costs
<u>ENTERPRISE FUNDS</u>		
401 S.L.C. LANDFILL	129.01 (2) F.S.	REV: Landfill fees, Garbage Franchise, Grants EXP: Landfill operations, capital, reserves, debt service
418 GOLF COURSE	129.01 (2) F.S.	REV: Golf Course User Fees, Sales EXP: Golf Course Operations
451-458 UTILITY FUNDS	129.01 (2) F.S.	REV: Utility User Fees, Bond Proceeds EXP: Utility operations, capital
471-489 UTILITY FUNDS	129.01 (2) F.S.	REV: Utility User Fees, Bond Proceeds EXP: Utility operations, capital
491 BUILDING CODE FUND	129.01 (2) F.S.	REV: Permit Fees EXP: Code Compliance (Building Inspections)
<u>INTERNAL SERVICE FUNDS</u>		
505 INSURANCE & LOSS FUND	129.01 (2) F.S.	REV: Charges to departments, and constitutional officers EXP: Health and Life Programs, Property, Workers Compensation, and Liability coverage
<u>TRUST AND AGENCY FUNDS</u>		
610-611 ONE-CENT TOURISM TRUST FUND	129.01 (2) F.S.	REV: One-cent Tourism Tax EXP: Tourism Division Salaries & Promotions
615 IMPACT FEES	129.01 (2) F.S.	REV: Impact Fees EXP: Transfer to 101 for Road projects, Disbursement of other
620 LAW ENFORCEMENT TRUST FUND	129.01 (2) F.S.	REV: Confiscated Property EXP: Sheriff
625 LAW LIBRARY	129.01 (2) F.S.	REV: Law Library Fees EXP: Law Library Operations and books
665 ART IN PUBLIC PLACES TRUST FUND	129.01 (2) F.S.	REV: Transfer from various capital projects EXP: Art work as per ordinance
666 SLC ECONOMIC DEV TRUST FUND	129.01 (2) F.S.	REV: Delinquent Taxes , Occupational Licenses EXP: SLC Economic Dev Trust Fund

**ST. LUCIE COUNTY
FUND DESCRIPTIONS**

FUND	FL STATUTE	SOURCES AND USES
668 HARMONY HEIGHTS AGENCY	129.01 (2) F.S.	REV: Special Assessment EXP: Debt Service
669 LAKE DRIVE MSBU	129.01 (2) F.S.	REV: Special Assessment EXP: Debt Service
670-699 CAPITAL MSBU FUNDS	129.01 (2) F.S.	REV: Bond Proceeds, Special Assessments EXP: MSBU Capital costs

FUND SOURCES & USES are listed in major revenue/expenditure order for each fund.

DEPARTMENT / DIVISION TO FUND RELATIONSHIP

The tables below summarize show the relationship between County departments / divisions and the funds in the accounting and budgetary groupings previously described.

Governmental Fund Types

General Fund

Board of County Commissioners

Community Services

- ✓ Housing Services
- ✓ Human Services
- ✓ Library Services
- ✓ Transit
- ✓ Veterans Program

County Administration

- ✓ Administration
- ✓ Media Relations
- ✓ Research & Education Park
- ✓ Tourism

County Attorney

- ✓ County Attorney
- ✓ Criminal Justice

Environmental Resources

- ✓ Administration
- ✓ Environmental Education
- ✓ Land Management

Extension

Human Resources & Support Services

- ✓ Human Resources
- ✓ Risk Management

Information Technology

Office of Management & Budget

- ✓ Management & Budget
- ✓ Planning & Grants Management
- ✓ Purchasing

Parks, Recreation & Facilities

- ✓ Administration
- ✓ Facilities
- ✓ Parks & Special Facilities
- ✓ Regional Parks & Stadiums
- ✓ Venues

Planning & Development Services

- ✓ Planning

Public Safety & Communications

- ✓ Emergency Management
- ✓ Marine Safety

Special Revenue Funds

Community Services

- ✓ Housing Services
- ✓ Human Services
- ✓ Library Services
- ✓ Transit

County Administration

- ✓ Tourism
- ✓ TC International Airport

County Attorney

- ✓ Criminal Justice

Environmental Resources

- ✓ Environmental Education
- ✓ Environmental Regulation
- ✓ Land Management

Extension

Mosquito Control & Coastal Management Services

- ✓ Administration
- ✓ Coastal Management Services
- ✓ Impound Division
- ✓ Inspection Division

Parks, Recreation & Facilities

- ✓ Facilities
- ✓ Fairwinds Golf Course
- ✓ Parks & Special Facilities
- ✓ Regional Parks & Stadiums
- ✓ Venues

Planning & Development Services

- ✓ Building & Code Regulation
- ✓ Planning

Public Safety & Communications

- ✓ 800 MHz
- ✓ Animal Control
- ✓ Central Communications
- ✓ Emergency Management
- ✓ Radiological Planning

Public Works

- ✓ Engineering
- ✓ Port
- ✓ Road & Bridge
- ✓ Water Quality

Governmental Fund Types

Governmental Fund Types

Debt Service

Non-Departmental

Parks, Recreation & Facilities

- ✓ Regional Parks & Stadiums

Public Works

- ✓ Engineering

Capital Projects

Community Services

- ✓ Library Services

County Administration

- ✓ Research & Education Park

Environmental Resources

- ✓ Land Management

Mosquito Control & Coastal Management Services

- ✓ Impound Division

Parks, Recreation & Facilities

- ✓ Facilities
- ✓ Parks & Special Facilities
- ✓ Regional Parks & Stadiums
- ✓ Tourism & Venues

Public Works

- ✓ Engineering
- ✓ Road & Bridge
- ✓ Water Quality

Proprietary Fund Types

Enterprise Funds

Parks, Recreation & Facilities

- ✓ Fairwinds Golf Course

Planning & Development Services

- ✓ Building & Code Regulation

Solid Waste & Recycling

- ✓ Solid Waste & Recycling

Water & Sewer District

- ✓ Water & Sewer District

Internal Service

Human Resources & Support Services

- ✓ Human Resources
- ✓ Insurance Program
- ✓ Risk Management

Agency Funds

Trust & Agency Funds

Constitutional Officers (BOCC)

- ✓ Sheriff

County Administration

- ✓ Tourism

Parks, Recreation & Facilities

- ✓ Administration
- ✓ Tourism & Venues

Public Works

- ✓ Engineering

Statutorily Mandated & Non-County Agencies

- ✓ Court - Other

Fund Expenditure Budget Summary Report

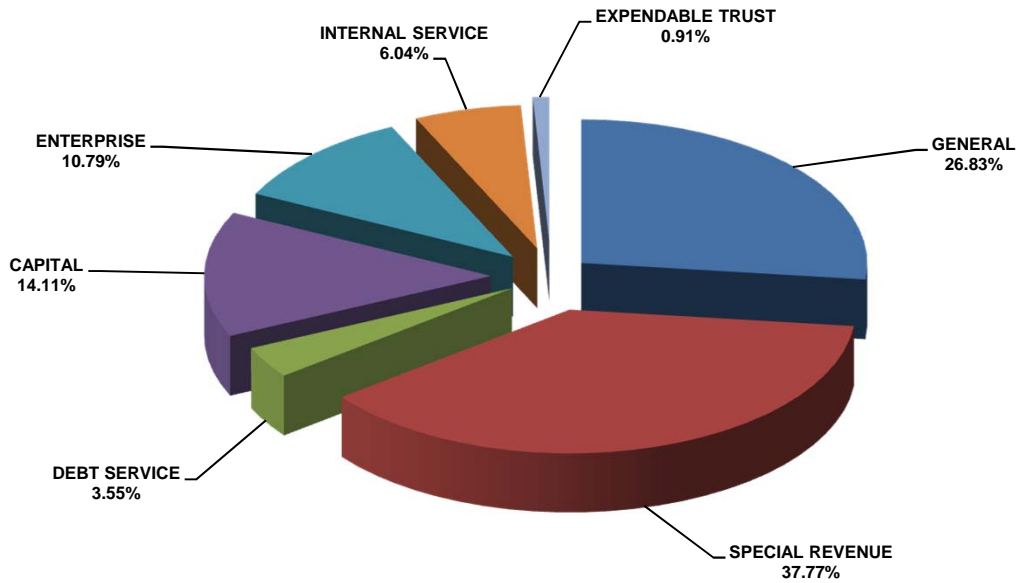
St. Lucie County Board of County Commissioners

	FY 2015 Actual	FY 2016 Adopted	FY 2017 Recom'd	FY 2017 Change
001 General Fund	77,146,883	123,847,024	132,054,353	8,207,329
001S General Fund Subfunds	6,789,334	6,488,163	3,335,446	-3,152,717
101 Transportation Trust Fund	9,692,430	15,217,806	14,534,442	-683,364
102 Unincorporated Services Fund	3,114,352	5,801,449	6,158,921	357,472
102001 Drainage Maintenance MSTU	2,550,021	10,745,877	11,744,611	998,734
103 Law Enforcement MSTU	3,153,536	4,429,369	4,773,046	343,677
104 Grants & Donations Fund	225,074	456,377	457,679	1,302
105 Library Special Grants Fund	127,196	132,931	236,078	103,147
107 Fine & Forfeiture Fund	60,810,034	74,844,857	70,146,938	-4,697,919
107S Fine & Forfeiture Fund Subfunds	2,801,725	5,820,151	15,575,129	9,754,978
109 Drug Abuse Fund	41,892	111,445	111,445	0
111 River Park I Fund	42,976	66,025	45,755	-20,270
112 River Park II Fund	9,913	13,803	11,286	-2,517
113 Harmony Heights 3 Fund	3,069	9,464	3,450	-6,014
114 Harmony Heights 4 Fund	7,487	24,540	24,851	311
115 Sheraton Plaza Fund	8,220	21,463	22,716	1,253
116 Sunland Gardens Fund	8,205	27,518	28,014	496
117 Sunrise Park Fund	1,885	7,249	7,383	134
118 Paradise Park Fund	11,461	23,185	25,636	2,451
119 Holiday Pines Fund	11,113	28,756	29,296	540
120 The Grove Fund	2,980	5,715	6,629	914
121 Blakely Subdivision Fund	1,150	3,387	3,682	295
122 Indian River Estates Fund	14,115	54,759	62,819	8,060
123 Queens Cove Lighting Dist#13 Fund	5,144	11,464	11,908	444
126 Southern Oak Estates Lighting	2,126	4,237	3,941	-296
127 Pine Hollow Street Lighting MSTU	6,649	9,299	9,694	395
128 Kings Hwy Industrial Park Lighting	8,255	12,482	13,325	843
129 Parks MSTU Fund	4,367,405	5,215,927	5,831,756	615,829
130 SLC Public Transit MSTU	5,767,222	9,463,328	7,120,606	-2,342,722
131 Property Cleanup SAD	10	51,000	51,000	0
136 Meadowood MSTU	30,418	40,851	39,911	-940
138 Palm Lake Gardens MSTU Fund	4,165	7,493	7,791	298
139 Palm Grove Fund	12,858	17,074	16,550	-524
140 Airport Fund	1,249,473	10,025,554	10,736,781	711,227
140001 Port Fund	1,844,744	9,041,686	7,457,435	-1,584,251
142 Port MSBU Development Fund	29,808	37,874	37,874	0
145 Mosquito Fund	4,019,978	10,088,734	10,890,042	801,308
146 Mosquito State I Fund	15,219	57	183	126
150 Impact Fee Collections	8,566	146,546	144,207	-2,339
160 Plan Maintenance RAD Fund	339,249	420,833	528,162	107,329
162 Tourism Dev-5th Cent	4,343	462,996	597,116	134,120
170 Court Facilities Fund	572,763	1,472,046	2,111,770	639,724
171 Court Facilities Fund-Court Costs	0	28,640	172,754	144,114
181 SLC Housing Finance Authority Fund	1,475	70,140	70,140	0

182 Environmental Land Acquisition Fund	100	468,864	562,766	93,902
183 Ct Administrator-19th Judicial Cir	1,023,170	2,978,395	3,053,309	74,914
184 Erosion Control Operating Fund	1,893,705	10,875,875	10,742,679	-133,196
185 Housing Assistance SHIP Program	289,410	940,112	791,812	-148,300
187 Boating Improvement Projects	92,641	1,100,620	1,079,327	-21,293
188 Bluefield Ranch Improvements	0	133,796	133,796	0
189 Florida Housing Grant	209,257	1,012,199	1,256,364	244,165
190 Sports Complex Fund	2,039,071	3,042,075	3,054,406	12,331
191 SLC Sustainability District	29,690	70,800	70,800	0
204 Communication System I&S Fund	3,307,980	0	0	0
210 Impact Fees I&S	161,852	155,971	157,247	1,276
215 Sales Tax Revenue Bonds I&S Fund	4,751,246	4,948,952	5,064,232	115,280
216 County Capital I&S	1,164,573	1,516,875	1,562,549	45,674
217 State Revenue Sharing Bonds I&S	8,796,187	0	0	0
218 Transportation I&S Fund	14,550,906	1,474,538	1,386,872	-87,666
219 Capital Impro. Rev Refunding 2014	1,146,745	2,016,718	1,392,247	-624,471
220 Cap Imp Rev Bonds, Series 2016	0	0	295,826	295,826
221 Capital Imp Rev Bonds 2015	36,090	455,093	478,243	23,150
222 Lease/Purchase FPL	0	0	1,046,661	1,046,661
223 Lease/Purchase Motorola	0	0	0	0
242 Port I&S Fund	287,675	474,300	231,949	-242,351
250 Capital Projects I&S	2,087	23,957	27,726	3,769
262 Tourism Dev 4th Cent I&S Fund	767,200	2,544,796	2,689,191	144,395
273 SHI Sp Assessment Rfd 1998 Bond	1,024,476	1,280,192	1,280,192	0
296 No Lennard Rd 1	568,567	1,523,367	1,636,576	113,209
297 No Lennard Rd 2	104,610	530,932	549,609	18,677
298 No Lennard Rd 3	30,358	131,916	136,294	4,378
310 Impact Fee Funds	4,320,741	26,657,546	31,531,901	4,874,355
316 County Capital	3,812,626	10,096,539	9,193,270	-903,269
317 County Capital-St Rev Share Bnd	665,912	2,498,778	2,498,778	0
318 County Capital - Transportation	5,742,848	7,922,022	5,285,427	-2,636,595
320 Jail Security Upgrade	0	0	3,270,727	3,270,727
321 Capital Imp Rev Bonds 2015	4,000	6,960,000	6,978,850	18,850
322 Energy Efficiency FPL 2016	0	0	9,290,379	9,290,379
362 Sports Complex Improv Fund	608,475	800,249	1,127,781	327,532
370 MSBU Inhouse Financing Projects	334,727	1,001,144	747,095	-254,049
382 Environmental Land Capital Fund	3,383,090	161,120	212,072	50,952
390 Treasure Cove/Ocean Harbor S Cap	872,594	961,793	1,047,105	85,312
401 Sanitary Landfill Fund	17,790,892	26,896,222	30,369,969	3,473,747
418 Golf Course Fund	1,201,794	1,283,648	2,274,213	990,565
451 S. Hutchinson Utilities Fund	3,921,264	7,030,638	7,815,404	784,766
458 SH Util Renewal & Replacement Fund	-1,552,471	1,220,832	871,913	-348,919
471 Water & Sewer District Operations	9,173,424	7,741,330	6,797,321	-944,009
478 Water & Sewer Dist Renewal & Replacement	-3,749,325	789,819	1,011,375	221,556
479 Water & Sewer Dist Capital Facilities	1,180,352	1,385,360	1,312,243	-73,117
491 Building Code Fund	1,353,957	3,778,386	4,022,298	243,912
505 Health Insurance Fund	15,371,853	28,678,690	30,461,847	1,783,157
610 Tourist Development Trust Fund	1,103,707	1,592,847	1,801,986	209,139
611 Tourist Development Trust-Adv Fund	562,439	915,254	1,025,009	109,755

620 Law Enforcement Trust Fund	237,745	122,818	122,818	0
625 Law Library	0	324,575	324,575	0
665 SLC Art in Public Places Trust Fund	0	246,028	273,544	27,516
666 SLC Economic Development Trust Fund	56,198	56,198	71,076	14,878
668 Harmony Heights Agency	0	82,770	82,770	0
669 Lake Drive MSBU	0	16,339	16,339	0
684 Sunland Gardens 2 Agency	0	229,502	229,502	0
685 Sunland Gardens MSBU	0	36,239	36,239	0
686 Greenacres MSBU	0	16,438	16,438	0
687 Indian River Estates MSBU	0	608,409	608,409	
Total	293,539,356	472,621,450	504,661,897	32,040,447

TOTAL BUDGET BY FUND TYPE



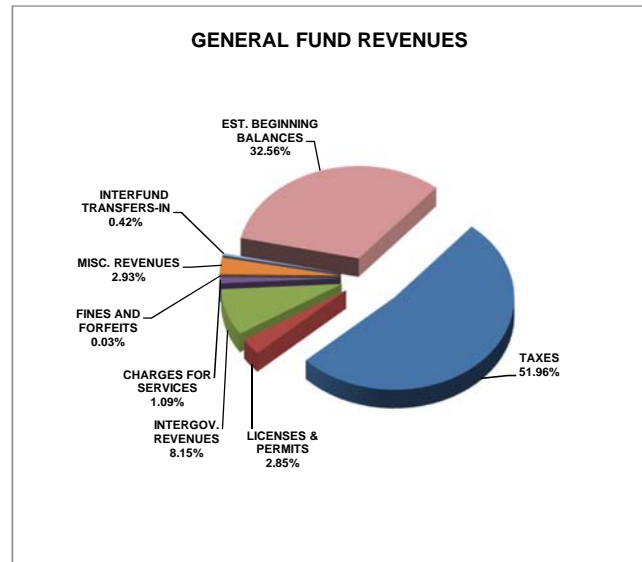
ALL FUNDS:

GENERAL	\$135,389,799
SPECIAL REVENUE	\$190,608,011
DEBT SERVICE	\$17,935,414
CAPITAL	\$71,183,385
ENTERPRISE	\$54,474,736
INTERNAL SERVICE	\$30,461,847
EXPENDABLE TRUST	\$4,608,705
TOTAL	<u>\$ 504,661,897</u>

GENERAL FUND - REVENUES BY SOURCE - EXPENDITURES BY FUNCTION

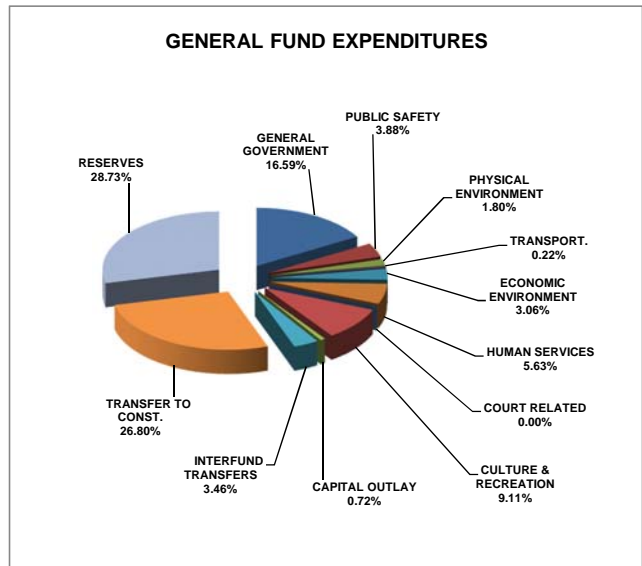
GENERAL FUND - REVENUES BY SOURCE

TAXES	\$	72,622,840
LICENSES & PERMITS	\$	3,988,464
INTERGOV. REVENUES	\$	11,396,310
CHARGES FOR SERVICES	\$	1,518,121
FINES AND FORFEITS	\$	48,300
MISC. REVENUES	\$	4,097,399
OTHER FINANCING SOURCES:		
INTERFUND TRANSFERS-IN	\$	580,686
PROCEEDS FROM LOANS/BONDS	\$	-
INTERNAL SERVICES	\$	-
LESS 5%	\$	(4,371,800)
EST. BEGINNING BALANCES	\$	45,509,479
TOTAL	\$	135,389,799



GENERAL FUND - EXPENDITURES BY FUNCTION

GENERAL GOVERNMENT	\$	22,458,863
PUBLIC SAFETY	\$	5,250,661
PHYSICAL ENVIRONMENT	\$	2,440,928
TRANSPORT.	\$	300,000
ECONOMIC ENVIRONMENT	\$	4,145,260
HUMAN SERVICES	\$	7,621,515
COURT RELATED	\$	-
CULTURE & RECREATION	\$	12,337,250
CAPITAL OUTLAY	\$	970,472
DEBT SERVICE	\$	-
OTHER FINANCING USES:		
INTERFUND TRANSFERS	\$	4,691,182
TRANSFER TO CONST.	\$	36,280,563
RESERVES	\$	38,893,105
TOTAL	\$	135,389,799

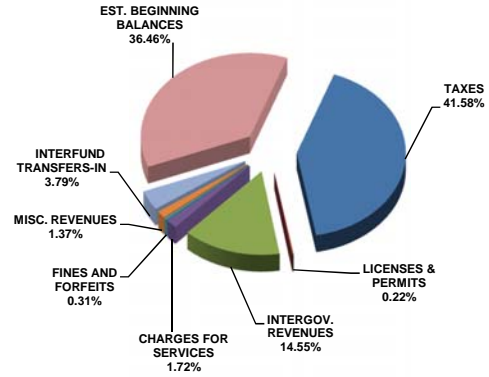


SPECIAL REVENUE FUNDS - REVENUES BY SOURCE - EXPENDITURES BY FUNCTION

SPECIAL REVENUE FUNDS - REVENUES BY SOURCE

TAXES	\$	81,154,923
LICENSES & PERMITS	\$	426,037
INTERGOV. REVENUES	\$	28,388,343
CHARGES FOR SERVICES	\$	3,350,586
FINES AND FORFEITS	\$	613,888
MISC. REVENUES	\$	2,677,652
OTHER FINANCING SOURCES:		
INTERFUND TRANSFERS-IN	\$	7,396,082
PROCEEDS FROM LOANS/BONDS	\$	50,000
INTERNAL SERVICES	\$	-
LESS 5%	\$	(4,599,141)
EST. BEGINNING BALANCES	\$	71,149,641
TOTAL	\$	190,608,011

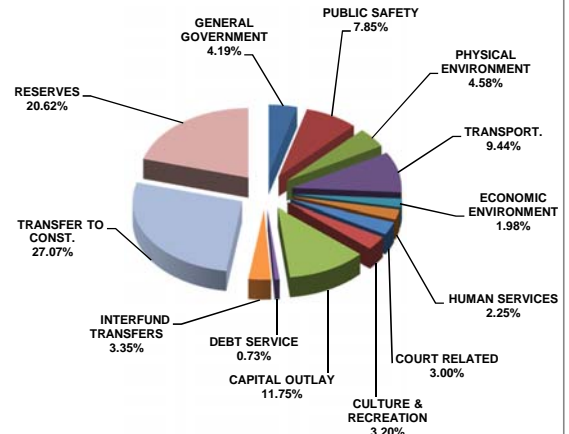
SPECIAL REVENUE FUNDS - REVENUES



SPECIAL REVENUE FUNDS - EXPENDITURES BY FUNCTION

GENERAL GOVERNMENT	\$	7,989,361
PUBLIC SAFETY	\$	14,966,466
PHYSICAL ENVIRONMENT	\$	8,721,039
TRANSPORT.	\$	17,986,353
ECONOMIC ENVIRONMENT	\$	3,778,176
HUMAN SERVICES	\$	4,280,138
COURT RELATED	\$	5,717,196
CULTURE & RECREATION	\$	6,100,568
CAPITAL OUTLAY	\$	22,388,742
DEBT SERVICE	\$	1,394,865
OTHER FINANCING USES:		
INTERFUND TRANSFERS	\$	6,378,815
TRANSFER TO CONST.	\$	51,599,849
RESERVES	\$	39,306,443
TOTAL	\$	190,608,011

SPECIAL REVENUE FUNDS - EXPENDITURES

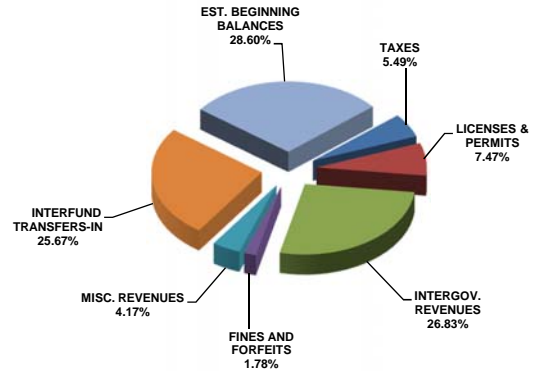


DEBT SERVICE FUNDS - REVENUES BY SOURCE - EXPENDITURES BY FUNCTION

DEBT SERVICE FUNDS - REVENUES BY SOURCE

TAXES	\$	1,002,000
LICENSES & PERMITS	\$	1,363,668
INTERGOV. REVENUES	\$	4,899,807
CHARGES FOR SERVICES	\$	-
FINES AND FORFEITS	\$	324,809
MISC. REVENUES	\$	760,739
OTHER FINANCING SOURCES:		
INTERFUND TRANSFERS-IN	\$	4,687,356
PROCEEDS FROM LOANS/BONDS	\$	-
INTERNAL SERVICES	\$	-
LESS 5%	\$	(324,437)
EST. BEGINNING BALANCES	\$	5,221,472
TOTAL	\$	17,935,414

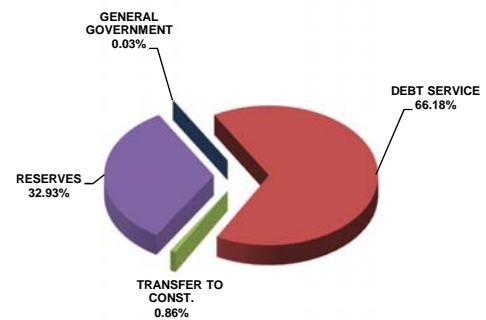
DEBT SERVICE FUNDS - REVENUES



DEBT SERVICE FUNDS - EXPENDITURES BY FUNCTION

GENERAL GOVERNMENT	\$	5,248
PUBLIC SAFETY	\$	-
PHYSICAL ENVIRONMENT	\$	-
TRANSPORT.	\$	-
ECONOMIC ENVIRONMENT	\$	-
HUMAN SERVICES	\$	-
COURT RELATED	\$	-
CULTURE & RECREATION	\$	-
CAPITAL OUTLAY	\$	-
DEBT SERVICE	\$	11,738,007
OTHER FINANCING USES:		
INTERFUND TRANSFERS	\$	200,000
TRANSFER TO CONST.	\$	152,665
RESERVES	\$	5,839,494
TOTAL	\$	17,935,414

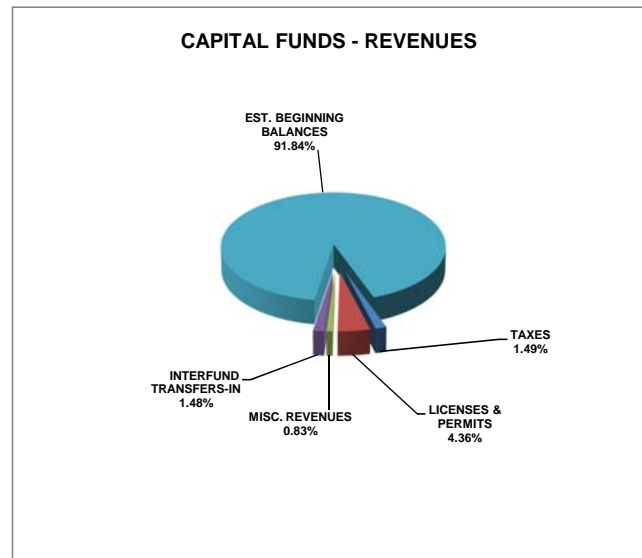
DEBT SERVICE FUNDS - EXPENDITURES



CAPITAL FUNDS - REVENUES BY SOURCE - EXPENDITURES BY FUNCTION

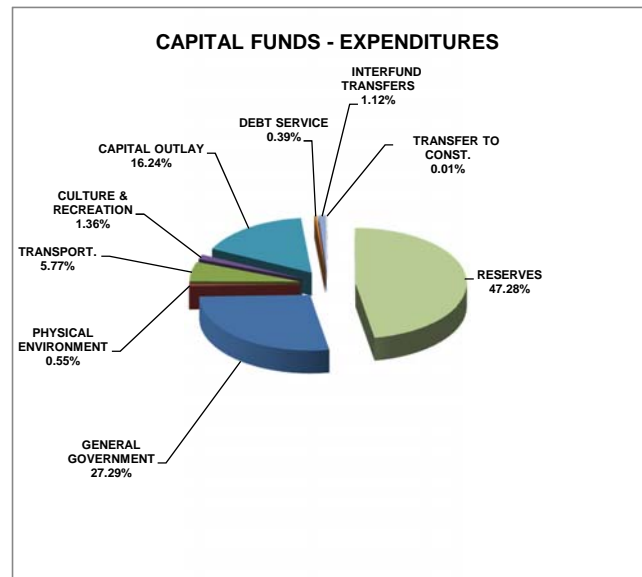
CAPITAL FUNDS - REVENUES BY SOURCE

TAXES	\$	1,050,000
LICENSES & PERMITS	\$	3,072,514
INTERGOV. REVENUES	\$	895,000
CHARGES FOR SERVICES	\$	-
FINES AND FORFEITS	\$	-
MISC. REVENUES	\$	582,033
OTHER FINANCING SOURCES:		
INTERFUND TRANSFERS-IN	\$	1,045,241
PROCEEDS FROM LOANS/BONDS	\$	-
INTERNAL SERVICES	\$	-
LESS 5%	\$	(164,294)
EST. BEGINNING BALANCES	\$	64,702,891
TOTAL	\$	71,183,385



CAPITAL FUNDS - EXPENDITURES BY FUNCTION

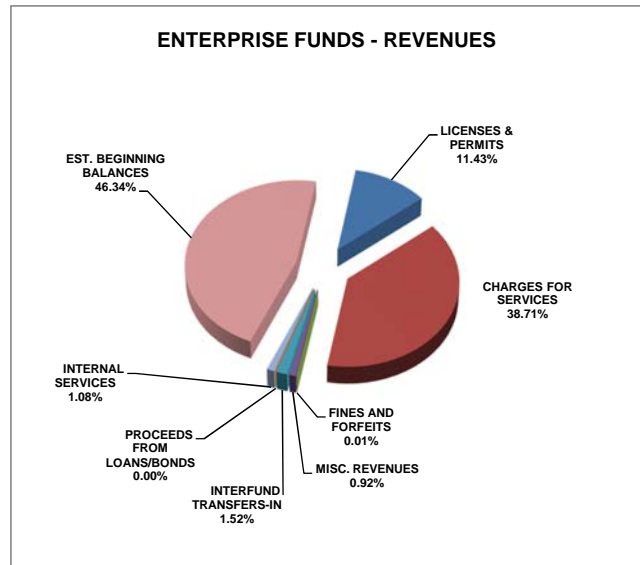
GENERAL GOVERNMENT	\$	19,429,190
PUBLIC SAFETY	\$	-
PHYSICAL ENVIRONMENT	\$	389,389
TRANSPORT.	\$	4,110,395
ECONOMIC ENVIRONMENT	\$	-
HUMAN SERVICES	\$	-
COURT RELATED	\$	-
CULTURE & RECREATION	\$	968,585
CAPITAL OUTLAY	\$	11,557,293
DEBT SERVICE	\$	275,640
OTHER FINANCING USES:		
INTERFUND TRANSFERS	\$	794,022
TRANSFER TO CONST.	\$	6,181
RESERVES	\$	33,652,690
TOTAL	\$	71,183,385



ENTERPRISE FUNDS - REVENUES BY SOURCE - EXPENDITURES BY FUNCTION

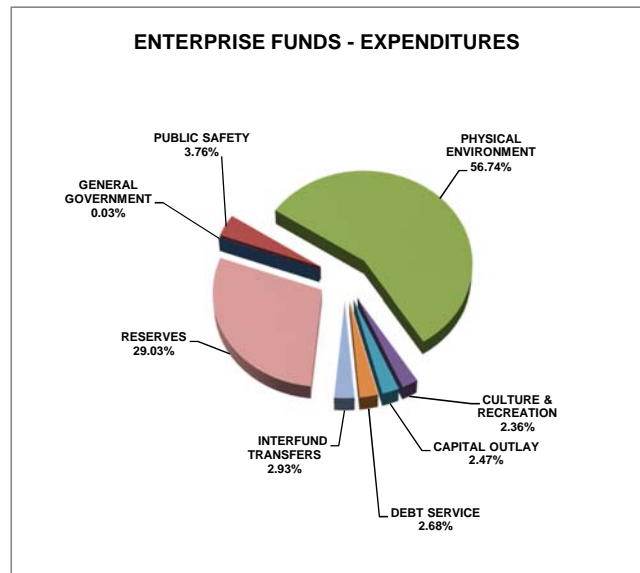
ENTERPRISE FUNDS - REVENUES BY SOURCE

TAXES	\$	-
LICENSES & PERMITS	\$	6,397,352
INTERGOV. REVENUES	\$	-
CHARGES FOR SERVICES	\$	21,662,965
FINES AND FORFEITS	\$	3,000
MISC. REVENUES	\$	514,909
OTHER FINANCING SOURCES:		
INTERFUND TRANSFERS-IN	\$	852,030
PROCEEDS FROM LOANS/BONDS	\$	-
INTERNAL SERVICES	\$	602,672
LESS 5%	\$	(1,493,083)
EST. BEGINNING BALANCES	\$	25,934,891
TOTAL	\$	54,474,736



ENTERPRISE FUNDS - EXPENDITURES BY FUNCTION

GENERAL GOVERNMENT	\$	16,620
PUBLIC SAFETY	\$	2,050,182
PHYSICAL ENVIRONMENT	\$	30,907,853
TRANSPORT.	\$	-
ECONOMIC ENVIRONMENT	\$	-
HUMAN SERVICES	\$	-
COURT RELATED	\$	-
CULTURE & RECREATION	\$	1,286,133
CAPITAL OUTLAY	\$	1,344,219
DEBT SERVICE	\$	1,461,250
OTHER FINANCING USES:		
INTERFUND TRANSFERS	\$	1,595,117
TRANSFER TO CONST.	\$	-
RESERVES	\$	15,813,362
TOTAL	\$	54,474,736

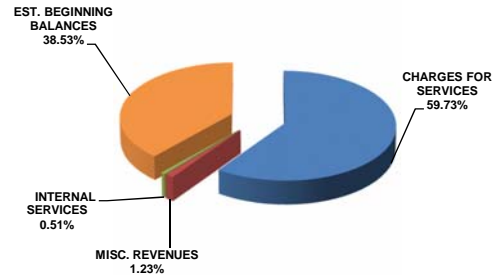


INTERNAL SERVICE FUNDS - REVENUES BY SOURCE - EXPENDITURES BY FUNCTION

INTERNAL SERVICE FUNDS - REVENUES BY SOURCE

TAXES	\$	-
LICENSES & PERMITS	\$	-
INTERGOV. REVENUES	\$	-
CHARGES FOR SERVICES	\$	18,204,458
FINES AND FORFEITS	\$	-
MISC. REVENUES	\$	375,144
OTHER FINANCING SOURCES:		
INTERFUND TRANSFERS-IN	\$	-
PROCEEDS FROM LOANS/BONDS	\$	-
INTERNAL SERVICES	\$	155,000
LESS 5%	\$	(14,000)
EST. BEGINNING BALANCES	\$	11,741,245
TOTAL	\$	30,461,847

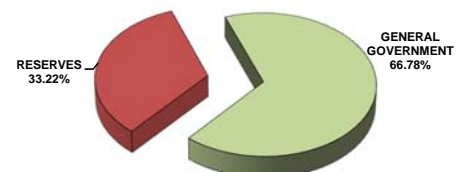
INTERNAL SERVICE FUNDS - REVENUES



INTERNAL SERVICE FUNDS - EXPENDITURES BY FUNCTION

GENERAL GOVERNMENT	\$	20,341,917
PUBLIC SAFETY	\$	-
PHYSICAL ENVIRONMENT	\$	-
TRANSPORT.	\$	-
ECONOMIC ENVIRONMENT	\$	-
HUMAN SERVICES	\$	-
COURT RELATED	\$	-
CULTURE & RECREATION	\$	-
CAPITAL OUTLAY	\$	-
DEBT SERVICE	\$	-
OTHER FINANCING USES:		
INTERFUND TRANSFERS	\$	-
TRANSFER TO CONST.	\$	-
RESERVES	\$	10,119,930
TOTAL	\$	30,461,847

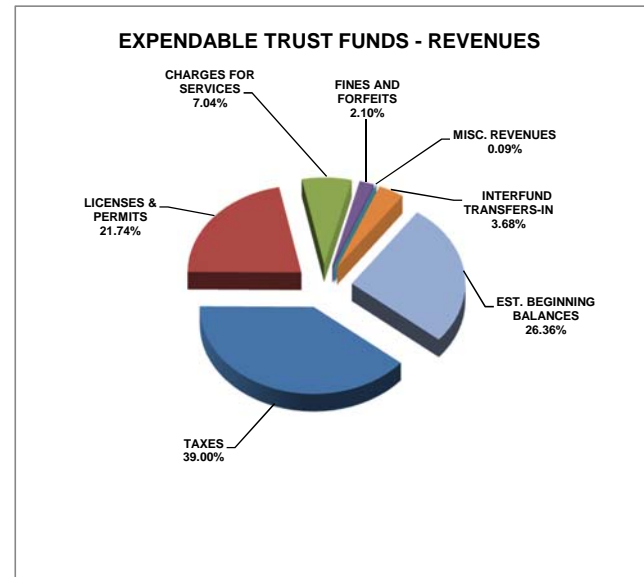
INTERNAL SERVICE FUNDS - EXPENDITURES



EXPENDABLE TRUST FUNDS - REVENUES BY SOURCE - EXPENDITURES BY FUNCTION

EXPENDABLE TRUST FUNDS - REVENUES BY SOURCE

TAXES	\$	1,858,100
LICENSES & PERMITS	\$	1,035,956
INTERGOV. REVENUES		
CHARGES FOR SERVICES	\$	335,500
FINES AND FORFEITS	\$	100,000
MISC. REVENUES	\$	4,350
OTHER FINANCING SOURCES:		
INTERFUND TRANSFERS-IN	\$	175,128
PROCEEDS FROM LOANS/BONDS	\$	-
INTERNAL SERVICES	\$	-
LESS 5%	\$	(156,157)
EST. BEGINNING BALANCES	\$	1,255,828
TOTAL	\$	4,608,705



EXPENDABLE TRUST FUNDS - EXPENDITURES BY FUNCTION

GENERAL GOVERNMENT	\$	118,066
PUBLIC SAFETY	\$	122,818
PHYSICAL ENVIRONMENT	\$	-
TRANSPORT.	\$	-
ECONOMIC ENVIRONMENT	\$	740,074
HUMAN SERVICES	\$	-
CULTURE & RECREATION	\$	99,269
CAPITAL OUTLAY	\$	10,047
CAPITAL OUTLAY	\$	225,306
DEBT SERVICE	\$	930,133
OTHER FINANCING USES:		
INTERFUND TRANSFERS	\$	1,077,387
TRANSFER TO CONST.	\$	35,010
RESERVES	\$	1,250,595
TOTAL	\$	4,608,705

